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COMMUNICATION FROM THE
CLERK OF THE HOUSE

The SPEAKER pro tempore (Mr. GRAVES of Louisiana) laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,
Washington, DC, April 20, 2016.

Hon. PAUL D. RYAN,
The Speaker, House of Representatives,
Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on April 20, 2016 at 9:26 a.m.:

That the Senate passed H.R. 2722.

That the Senate passed S. 2755.

With best wishes, I am

Sincerely,

KAREN L. HAAS.

IRS OVERSIGHT WHILE ELIMINATING SPENDING (OWES) ACT OF 2016

Mr. SMITH of Missouri. Mr. Speaker, pursuant to House Resolution 687, I call up the bill (H.R. 4885) to require that user fees collected by the Internal Revenue Service be deposited into the general fund of the Treasury, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 687, in lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means printed in the bill, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 114-50 is adopted and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 4885

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "IRS Oversight While Eliminating Spending (OWES) Act of 2016".

SEC. 2. DEPOSIT OF IRS USER FEES INTO GENERAL FUND OF THE TREASURY.

(a) *IN GENERAL.*—The second sentence of section 3 of title I of Public Law 103-329 (26 U.S.C. 7801 note), under the heading "ADMINISTRATIVE PROVISIONS-INTERNAL REVENUE SERVICE", is amended by striking "The Secretary of the Treasury may spend" and all that follows through "and thereafter:" and inserting the following: "Any fees collected pursuant to this section shall be deposited in the general fund of the Treasury and shall not be expended by the Internal Revenue Service unless provided by an appropriations Act:"

(b) *CONFORMING AMENDMENT.*—The last proviso of such section is amended by striking "and how they are being expended by the Service".

(c) *EFFECTIVE DATE.*—The amendments made by this section shall apply to fees collected after the date of the enactment of this Act.

The SPEAKER pro tempore. The bill shall be debatable for 1 hour equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

The gentleman from Missouri (Mr. SMITH) and the gentleman from Michigan (Mr. LEVIN) each will control 30 minutes.

The Chair recognizes the gentleman from Missouri.

GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative day in which to revise and extend their remarks and include extraneous materials on H.R. 4885, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

The IRS OWES Act is about protecting the American taxpayer, those who elected us to represent them, from an IRS proven incapable of best serving their interests.

President Thomas Jefferson said: "When the people fear the government, there is tyranny. When the government fears the people, there is liberty."

Right now, the people of Missouri's Eighth District fear the IRS. They fear an unjust audit, political or religious targeting, and, most recently, they fear spending an average of 8 hours to complete their tax returns. That is simply not right.

This bill is about liberating the folks of Missouri, along with all Americans, from the IRS. It is about making the IRS beholden to them and not the other way around. And it is about exerting our Article I authority of the power of the purse of Congress, making sure that unelected bureaucrats are not spending taxpayer money improperly and unwisely.

A Democrat Congressman from the State of Missouri once said: "I come from a State that raises corn and cotton, cockleburs, and Democrats. And frothy eloquence neither convinces, nor satisfies me. I'm from Missouri; you've got to show me."

The IRS has not shown this body, they have not proven to the Missourians whom I represent, and they have not proven to the American people that they are responsible stewards of user fees. Through user fees, the IRS collects almost \$500 million. It is nothing but a slush fund.

Mr. Speaker, that is why we filed the IRS OWES Act. It provides Congress and the American public with greater oversight in how the IRS is spending valuable taxpayer resources.

As is, the IRS collects various user fees that sit in an account where they can spend the money without Congressional approval. In the past, the IRS dedicated significant amounts of its collected user fees to improving the

services provided to taxpayers who need assistance.

The IRS in the past few years has turned these fees into a slush fund, diverting this money away from serving the taxpayer and, instead, putting it towards whatever they want—in particular, the implementation of ObamaCare mandates, something Congress has specifically withheld funding for.

In 2014, the IRS allocated \$183 million in user fees to serving the needs of taxpayers. That is 44 percent of the entire slush fund. Yet, in 2015, the IRS allocated a mere \$49 million in user fees to help taxpayers. That is 10 percent. So in one year, they went from 44 percent of serving taxpayers to 10 percent in serving taxpayers, at their own discretion.

Just yesterday I asked the IRS Commissioner in a hearing whether it was Congress or the IRS that cut funding for taxpayer customer service. Here were my questions and his answers:

"In 2014, you appropriated \$183 million for taxpayer assistance; is that correct?"

The Commissioner said: "Yes."

I then followed up: "In 2015, you appropriated \$49 million for taxpayer assistance; is that correct?"

The Commissioner said: "That is correct."

I then followed up: "So it was your decision to cut taxpayer assistance by \$130 million; is that correct?"

The Commissioner of the IRS said: "Yes."

Instead of using those resources to grow taxpayer services, reduce wait times, and improve the public's interactions with the IRS, they are dedicating close to \$200 million on technology to help implement and track the ObamaCare mandates. It is no wonder that last year the Commissioner of the IRS would call the level of taxpayer services abysmal. That is simply unacceptable.

The pattern here is alarming. When the IRS has discretion, the agency uses that discretion in ways that harm Americans. It is the duty of the IRS to work for the taxpayers, not against them.

I encourage my colleagues to do the citizens they represent a favor and support the IRS OWES Act.

I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield myself such time as I may consume.

Here is the story. Here are the honest facts.

Republicans have cut the IRS budget by close to \$1 billion over the past 5 years. This bill is just another budget cut, further reducing the IRS' budget by as much as \$500 million.

The consequences of these budget cuts for taxpayers are significant, as you can see from this chart. What has happened since 2011 is the appropriations have gone down and waiting times have gone up. The average wait is shown by this blue line. The dollars